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Of Counsel
DANIEL G. BOGDEN
U.S. Attorney, District of Nevada
Attorneys for the United States of America

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Plaintiff,

v.

KEITH L. MARIS, individually and d/b/a/
Keith L. Maris Painting and Wallpaper,
DONNA L. MARIS, INTERSTATE BANK,
SSB, as successor to Mortgage Electronic
Registration Systems, Inc. (nominee of Aegis
Funding Corp.), UNIVERSITY MEDICAL
CENTER, and ALLSTATE FINANCIAL
SERVICES, INC.

Defendants.

Civil No. 2:10-cv-01337-RCJ-NJK

MOTION FOR ENTRY OF JUDGMENT
WITH REGARD TO INCOME TAX
LIABILITIES

A jury trial was held in this matter from March 2, 2015 through March 9, 2015, with regard to the outstanding federal income tax liabilities of defendants Keith and Donna Maris for the years 1995, 1997, 2000 and 2001. The jury delivered a verdict on March 9, 2015, and on

1 March 10, 2015, the Amended Verdict, as determined by the jury was filed. *See* Doc. No. 279.

2 At the direction of the Court, the United States has determined the amount of the judgment based
 3 upon the rulings made by the Court, as to the amount of income and computation of penalties,
 4 for the 2000 and 2001 tax years, and the Amended Verdict. The amount of the tax liabilities
 5 was only at issue for the years 2000 and 2001. The computations for the years 2000 and 2001
 6 are attached to the Declaration of Christina Rikke filed herewith. *See* Declaration of Christina
 7 Rikke, Exhibits 3 and 4. In addition, Ms. Rikke has also computed the accrued interest to March
 8 9, 2015 for the years 1995 and 1997. *Id.*, Exhibits 1 and 2. In sum, the amount of tax, penalties
 9 and accrued interest, computed to March 9, 2015, for defendants Keith and Donna Marises' tax
 10 years 1995, 1997, 2000, and 2001 are:

<u>Year</u>	<u>Total Tax, Penalties, and Interest (computed to 3/9/15)</u>
1995	\$76,858.99
1997	\$ 1,647.97
2000	\$85,846.25
2001	\$87,129.10

14 A proposed Judgment with regard to these liabilities is attached to this motion.

15 Respectfully submitted,

16 CAROLINE D. CIRAULO
 17 Acting Assistant Attorney General

18 Date: April 13, 2015

/s/ Virginia Cronan Lowe
 VIRGINIA CRONAN LOWE
 KAYCEE M. SULLIVAN
 Trial Attorneys, Tax Division
 U.S. Department of Justice
Of Counsel
 DANIEL G. BOGDEN
 U.S. Attorney, District of Nevada

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that service of the foregoing has been made on this 13th day of April, 2015, by first class mail to:

KEITH L. MARIS
DONNA MARIS
1086 Sheer Paradise Lane, Unit 1
Henderson, NV 89002

Service on the following was made by the Court's CM/ECF system on this same date.

Michael B. Wixom, Esq.
SMITH LARSEN & WIXOM
Hills Center Business Park
1935 Village Center Circle
Las Vegas, Nevada 89134
Attorneys for Interstate Bank, ssb

MARY-ANNE M. MILLER, ESQ.
Clark County District Attorney
500 South Grand Central Parkway, 5th Floor
PO Box 552215
Las Vegas, Nevada 89155-2215
Email: Anne.miller@ccdανv.com
Attorney for Defendant University Medical Center

/s/ Virginia Cronan Lowe
VIRGINIA CRONAN LOWE
Trial Attorney, Tax Division
U.S. Department of Justice

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Plaintiff,

v.

KEITH L. MARIS, individually and d/b/a/
Keith L. Maris Painting and Wallpaper,
DONNA L. MARIS, INTERSTATE BANK,
SSB, as successor to Mortgage Electronic
Registration Systems, Inc. (nominee of Aegis
Funding Corp.), UNIVERSITY MEDICAL
CENTER, and ALLSTATE FINANCIAL
SERVICES, INC.

Defendants.

Civil No. 2:10-cv-01337-RCJ-NJK

JUDGMENT AGAINST KEITH MARIS
AND DONNA MARIS WITH REGARD TO
INCOME TAX LIABILITIES

A jury trial was held in this matter from March 2, 2015 through March 9, 2015, with regard to the outstanding federal income tax liabilities of defendants Keith and Donna Maris for the years 1995, 1997, 2000 and 2001. The jury returned a verdict on March 9, 2015, and on March 10, 2015, the Amended Verdict, as determined by the jury was filed. *See* Doc. No. 279. Pursuant to the Amended Verdict,

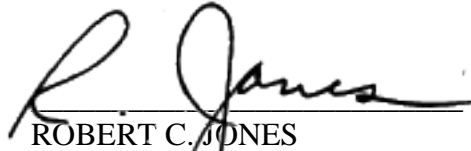
IT IS HEREBY ORDERED AND ADJUDGED that judgment be entered in favor of the United States of America and against defendants Keith L. Maris and Donna L. Maris as follows:

<u>Year</u>	<u>Total Tax, Penalties, and Interest (computed to 3/9/15)</u>
1995	\$76,858.99
1997	\$ 1,647.97
2000	\$85,846.25

1 2001 \$87,129.10

2 Total: \$251,482.31, plus statutory interest accruing after March 9, 2015.

3
4 Date: _ May 7, 2015


ROBERT C. JONES
United States District Judge

CAROLINE D. CIRAOLO
Acting Assistant Attorney General

VIRGINIA CRONAN LOWE
KAYCEE M. SULLIVAN
Trial Attorneys, U.S. Dept. of Justice
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Of Counsel
DANIEL G. BOGDEN
U.S. Attorney, District of Nevada
Attorneys for the United States of America

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Plaintiff,

v.

KEITH L. MARIS, individually and d/b/a/
Keith L. Maris Painting and Wallpaper,
DONNA L. MARIS, INTERSTATE BANK,
SSB, as successor to Mortgage Electronic
Registration Systems, Inc. (nominee of Aegis
Funding Corp.), UNIVERSITY MEDICAL
CENTER, and ALLSTATE FINANCIAL
SERVICES, INC.

Defendants.

Civil No. 2:10-cv-01337-RCJ-NJK

DECLARATION OF CHRISTINA RIKKE

I, Christina Rikke, pursuant to 28 U.S.C. §1746, hereby declare as follows:

1. I am a duly commissioned Revenue Agent employed by the Internal Revenue Service, in the Small Business/Self-Employed Division with a post of duty in Las

1 Vegas, Nevada. Part of my official duties as a Revenue Agent include providing
2 litigation support for the government attorneys who handle tax litigation on behalf of
3 the United States. This support includes, but is not limited to, researching and
4 computing current outstanding balances of liabilities owed by taxpayers involved in
5 litigation. I am authorized to access the IRS Individual Master File and Business
6 Master File, which are electronic records of assessments, payments and other
7 information, and can retrieve computerized information regarding accrued but
8 unassessed statutory interest and penalties owing with respect to unpaid assessments.
9 In the course of my official duties, I reviewed the IRS' records related to the
10 Defendant Keith and Donna Maris, the rulings made by the Court during trial, and the
11 Amended Verdict returned by the jury (Doc. No. 279) to determine the outstanding
12 balance of federal income (Form 1040) taxes, penalties and interest due for the 1995,
13 1997, 2000, and 2001 tax periods.

- 14 2. Attached hereto as Exhibit 1 is a true and correct copy of a Computation of Balance
15 Due for tax period 1995 as of March 9, 2015.
- 16 3. Attached hereto as Exhibit 2 is a true and correct copy of a Computation of Balance
17 Due for tax period 1997 as of March 9, 2015.
- 18 4. Attached hereto as Exhibit 3 is a true and correct copy of a Computation of Balance
19 Due for tax period 2000 as of March 9, 2015, which incorporates the rulings made by
20 the Court and the jury in the Amended Verdict.

1 5. Attached hereto as Exhibit 4 is a true and correct copy of a Computation of Balance
2 Due for tax period 2001 as of March 9, 2015, which incorporates the rulings made by
3 the Court and the jury in the Amended Verdict.

4 DATED this 13th day of April, 2015.

5 
6 _____
7 Christina Rikke
8 IRS Revenue Agent
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that service of the foregoing has been made on this 13th day of April, 2015, by first class mail to:

KEITH L. MARIS
DONNA MARIS
1086 Sheer Paradise Lane, Unit 1
Henderson, NV 89002

Service on the following was made by the Court's CM/ECF system on this same date.

Michael B. Wixom, Esq.
SMITH LARSEN & WIXOM
Hills Center Business Park
1935 Village Center Circle
Las Vegas, Nevada 89134
Attorneys for Interstate Bank, ssb

MARY-ANNE M. MILLER, ESQ.
Clark County District Attorney
500 South Grand Central Parkway, 5th Floor
PO Box 552215
Las Vegas, Nevada 89155-2215
Email: Anne.miller@ccdανv.com
Attorney for Defendant University Medical Center

/s/ Virginia Cronan Lowe
VIRGINIA CRONAN LOWE
Trial Attorney, Tax Division
U.S. Department of Justice

EXHIBIT 1

Keith L Maris and Donna L Maris

Revenue Agent - C. Rikke

**Computation of Balance Due
Tax Period 1995**

	Original Filing 06/16/1997	Exam Adjustments	Corrected Total
Taxable interest income	\$30.13	\$0.00	\$30.13
Dividend income	\$1,177.44	\$0.00	\$1,177.44
Schedule C business income, net	\$720.29	\$81,090.00	\$81,810.29
Capital gain	\$1,560.18	\$0.00	\$1,560.18
Net income subject to income tax	\$3,488.04	\$81,090.00	\$84,578.04
Exemptions	(\$15,000.00)	\$0.00	(\$15,000.00)
Standard Deduction	(\$6,550.00)	\$0.00	(\$6,550.00)
Self-employed adjusted gross income adjustment (1/2 of SE tax)	(\$50.88)	(\$4,839.00)	(\$4,889.88)
Self-employed adjusted gross income adjustment, health insurance	(\$1,014.00)	\$0.00	(\$1,014.00)
Taxable Income	(\$19,126.84)	\$76,251.00	\$57,124.16
Income Tax	\$0.00	\$10,925.00	\$10,925.00
Self-employment tax*	\$102.00	\$9,678.00	\$9,780.00
Total tax liability	\$102.00	\$20,603.00	\$20,705.00
Earned income tax credit	(\$203.00)	\$203.00	\$0.00
Earned income tax credit- service center adjustment	(\$40.00)	\$40.00	\$0.00
Total payments and credits	(\$243.00)	\$243.00	\$0.00
Balance due or overpayment of taxes	(\$141.00)	\$20,846.00	\$20,705.00
			=====
Total Corrected Tax			\$20,705.00
<i>Less: Tax Shown on Return</i>			(\$102.00)
<i>Add: Reversal of Earned Income Tax Credit</i>			\$243.00
Additional Tax Due			\$20,846.00
<i>Add: IRC §6662 accuracy-penalty rate 20%</i>			\$4,169.20
<i>Add: IRC §6651(a)(2) failure-to-pay tax- penalty rate 25%</i>			\$5,175.99
<i>Less: payments</i>			(\$4,384.86)
<i>Add: Interest to 03/09/2015</i>			\$51,052.66
Total Balance Due as of 03/09/2015			\$76,858.99
			=====

*** SELF-EMPLOYMENT TAX COMPUTATION**

1) Total income from Self-Employment	\$81,810	
2) Multiplied by 92.35% (rounded)	\$75,552	
3) Maximum earnings subject to Social Security Tax	\$61,200	
4) Multiply smaller of line 2 or line 3 by 12.4% (rounded)		\$7,589
5) Multiple line 2 by 2.9% (rounded)		\$2,191
Total Self-employment tax		\$9,780

Taxpayer: Keith L Maris Donna L Maris

Revenue Agent: C. Rikke

1995 TAX YEAR INTEREST COMPUTATION

Tax	20,846.00
Penalties	4,169.20
Balance subject to interest	25,015.20

dates	days / period	days / year	rate	adjusted rate	Principle	Interest	balance
4/15/96	6/30/96	76	366	8%	0.016612022	\$ 25,015.20	\$ 25,430.75
7/1/96	9/30/96	92	366	9%	0.022622951	\$ 25,430.75	\$ 26,006.07
10/1/96	12/31/96	92	366	9%	0.022622951	\$ 26,006.07	\$ 26,594.41
1/1/97	3/31/97	90	365	9%	0.022191781	\$ 26,594.41	\$ 27,184.58
4/1/97	6/30/97	91	365	9%	0.022438356	\$ 27,184.58	\$ 27,794.56
7/1/97	9/30/97	92	365	9%	0.022684932	\$ 27,794.56	\$ 28,425.08
10/1/97	12/31/97	92	365	9%	0.022684932	\$ 28,425.08	\$ 29,069.90
1/1/98	3/31/98	90	365	9%	0.022191781	\$ 29,069.90	\$ 29,715.01
4/1/98	6/30/98	91	365	8%	0.019945205	\$ 29,715.01	\$ 30,307.68
7/1/98	9/30/98	92	365	8%	0.020164384	\$ 30,307.68	\$ 30,918.82
10/1/98	12/31/98	92	365	8%	0.020164384	\$ 30,918.82	\$ 31,542.28
1/1/99	3/31/99	90	365	7%	0.017260274	\$ 31,542.28	\$ 32,086.71
4/1/99	6/30/99	91	365	8%	0.019945205	\$ 32,086.71	\$ 32,726.68
7/1/99	9/30/99	92	365	8%	0.020164384	\$ 32,726.68	\$ 33,386.60
10/1/99	12/31/99	92	365	8%	0.020164384	\$ 33,386.60	\$ 34,059.82
1/1/00	3/31/00	91	366	8%	0.01989071	\$ 34,059.82	\$ 34,737.29
4/1/00	6/30/00	91	366	9%	0.022377049	\$ 34,737.29	\$ 35,514.61
7/1/00	9/30/00	92	366	9%	0.022622951	\$ 35,514.61	\$ 36,318.05
10/1/00	12/31/00	92	366	9%	0.022622951	\$ 36,318.05	\$ 37,139.68
1/1/01	3/31/01	90	365	9%	0.022191781	\$ 37,139.68	\$ 37,963.87
4/1/01	6/30/01	91	365	8%	0.019945205	\$ 37,963.87	\$ 38,721.07
7/1/01	9/30/01	92	365	7%	0.017643836	\$ 38,721.07	\$ 39,404.26
10/1/01	12/31/01	92	365	7%	0.017643836	\$ 39,404.26	\$ 40,099.50
1/1/02	3/31/02	90	365	6%	0.014794521	\$ 40,099.50	\$ 40,692.75
4/1/02	6/30/02	91	365	6%	0.014958904	\$ 40,692.75	\$ 41,301.47
7/1/02	9/30/02	92	365	6%	0.015123288	\$ 41,301.47	\$ 41,926.08
10/1/02	12/31/02	92	365	6%	0.015123288	\$ 41,926.08	\$ 42,560.14
1/1/03	3/31/03	90	365	5%	0.012328767	\$ 42,560.14	\$ 43,084.86
4/1/03	4/15/03	15	365	5%	0.002054795	\$ 43,084.86	\$ 43,173.39
4/15/03	4/15/03	credit for payment			\$ (69.00)	\$ -	\$ 43,104.39
4/16/03	6/30/03	76	365	5%	0.010410959	\$ 43,104.39	\$ 43,553.15
7/1/03	9/30/03	92	365	5%	0.01260274	\$ 43,553.15	\$ 44,102.04
10/1/03	12/31/03	92	365	4%	0.010082192	\$ 44,102.04	\$ 44,546.68
1/1/04	3/31/04	90	366	4%	0.009836066	\$ 44,546.68	\$ 44,984.85
4/1/04	4/15/04	15	366	5%	0.00204918	\$ 44,984.85	\$ 45,077.03
4/15/04	4/15/04	credit for payment			\$ (12.00)	\$ -	\$ 45,065.03
4/16/04	6/30/04	76	366	5%	0.010382514	\$ 45,065.03	\$ 45,532.92
7/1/04	9/30/04	92	366	4%	0.010054645	\$ 45,532.92	\$ 45,990.73
10/1/04	12/31/04	92	366	5%	0.012568306	\$ 45,990.73	\$ 46,568.76
1/1/05	1/18/05	18	365	5%	0.002465753	\$ 46,568.76	\$ 46,683.59
1/18/05	1/18/05	credit for payment			\$ (3,536.86)	\$ -	\$ 43,146.73
1/19/05	3/31/05	72	365	5%	0.009863014	\$ 43,146.73	\$ 43,572.28
4/1/05	6/30/05	91	365	6%	0.014958904	\$ 43,572.28	\$ 44,224.08
7/1/05	9/30/05	92	365	6%	0.015123288	\$ 44,224.08	\$ 44,892.89
10/1/05	12/31/05	92	365	7%	0.017643836	\$ 44,892.89	\$ 45,684.97
		failure to pay penalty assessment			\$ 5,175.99	\$ -	\$ 50,860.96
1/1/06	3/31/06	90	365	7%	0.017260274	\$ 50,860.96	\$ 51,738.84
4/1/06	6/30/06	91	365	7%	0.017452055	\$ 51,738.84	\$ 52,641.79
7/1/06	9/30/06	92	365	8%	0.020164384	\$ 52,641.79	\$ 53,703.27
10/1/06	12/31/06	92	365	8%	0.020164384	\$ 53,703.27	\$ 54,786.17
1/1/07	3/31/07	90	365	8%	0.019726027	\$ 54,786.17	\$ 55,866.88

Taxpayer: Keith L Maris Donna L Maris

Revenue Agent: C. Rikke

1995 TAX YEAR INTEREST COMPUTATION

Tax	20,846.00
Penalties	4,169.20
Balance subject to interest	25,015.20

dates	days / period	days / year	rate	adjusted rate	Principle	interest	balance
4/1/07	6/30/07	91	365	8%	0.019945205	\$ 55,866.88	\$ 1,114.28 \$ 56,981.16
7/1/07	9/30/07	92	365	8%	0.020164384	\$ 56,981.16	\$ 1,148.99 \$ 58,130.15
10/1/07	12/31/07	92	365	8%	0.020164384	\$ 58,130.15	\$ 1,172.16 \$ 59,302.31
1/1/08	3/31/08	90	366	7%	0.017213115	\$ 59,302.31	\$ 1,020.78 \$ 60,323.08
4/1/08	6/30/08	91	366	6%	0.014918033	\$ 60,323.08	\$ 899.90 \$ 61,222.99
7/1/08	9/30/08	92	366	5%	0.012568306	\$ 61,222.99	\$ 769.47 \$ 61,992.45
10/1/08	12/31/08	92	366	6%	0.015081967	\$ 61,992.45	\$ 934.97 \$ 62,927.42
1/1/09	3/31/09	90	365	5%	0.012328767	\$ 62,927.42	\$ 775.82 \$ 63,703.24
4/1/09	4/15/09	15	365	4%	0.001643836	\$ 63,703.24	\$ 104.72 \$ 63,807.96
4/15/09	4/15/09	credit for payment				\$ (745.87)	\$ - \$ 63,062.09
4/16/09	6/30/09	76	365	4%	0.00832877	\$ 63,062.09	\$ 525.23 \$ 63,587.32
7/1/09	9/30/09	92	365	4%	0.010082192	\$ 63,587.32	\$ 641.10 \$ 64,228.42
10/1/09	10/8/09	8	365	4%	0.000876712	\$ 64,228.42	\$ 56.31 \$ 64,284.73
10/8/09	10/8/09	credit for payment				\$ (21.13)	\$ - \$ 64,263.60
10/9/09	12/31/09	84	365	4%	0.00920548	\$ 64,263.60	\$ 591.58 \$ 64,855.17
1/1/10	3/31/10	90	365	4%	0.009863014	\$ 64,855.17	\$ 639.67 \$ 65,494.84
4/1/10	6/30/10	91	365	4%	0.009972603	\$ 65,494.84	\$ 653.15 \$ 66,148.00
7/1/10	9/30/10	92	365	4%	0.010082192	\$ 66,148.00	\$ 666.92 \$ 66,814.91
10/1/10	12/31/10	92	365	4%	0.010082192	\$ 66,814.91	\$ 673.64 \$ 67,488.55
1/1/11	3/31/11	90	365	3%	0.00739726	\$ 67,488.55	\$ 499.23 \$ 67,987.78
4/1/11	6/30/11	91	365	4%	0.009972603	\$ 67,987.78	\$ 678.02 \$ 68,665.80
7/1/11	9/30/11	92	365	4%	0.010082192	\$ 68,665.80	\$ 692.30 \$ 69,358.10
10/1/11	12/31/11	92	365	3%	0.007561644	\$ 69,358.10	\$ 524.46 \$ 69,882.56
1/1/12	3/31/12	90	366	3%	0.007377049	\$ 69,882.56	\$ 515.53 \$ 70,398.09
4/1/12	6/30/12	91	366	3%	0.007459016	\$ 70,398.09	\$ 525.10 \$ 70,923.19
7/1/12	9/30/12	92	366	3%	0.007540984	\$ 70,923.19	\$ 534.83 \$ 71,458.02
10/1/12	12/31/12	92	366	3%	0.007540984	\$ 71,458.02	\$ 538.86 \$ 71,996.88
1/1/13	3/31/13	90	365	3%	0.00739726	\$ 71,996.88	\$ 532.58 \$ 72,529.46
4/1/13	6/30/13	91	365	3%	0.007479452	\$ 72,529.46	\$ 542.48 \$ 73,071.94
7/1/13	9/30/13	92	365	3%	0.007561644	\$ 73,071.94	\$ 552.54 \$ 73,624.49
10/1/13	12/31/13	92	365	3%	0.007561644	\$ 73,624.49	\$ 556.72 \$ 74,181.21
1/1/14	3/31/14	90	365	3%	0.00739726	\$ 74,181.21	\$ 548.74 \$ 74,729.95
4/1/14	6/30/14	91	365	3%	0.007479452	\$ 74,729.95	\$ 558.94 \$ 75,288.89
7/1/14	9/30/14	92	365	3%	0.007561644	\$ 75,288.89	\$ 569.31 \$ 75,858.19
10/1/14	12/31/14	92	365	3%	0.007561644	\$ 75,858.19	\$ 573.61 \$ 76,431.81
1/1/15	3/9/15	68	365	3%	0.005589041	\$ 76,431.81	\$ 427.18 \$ 76,858.99

total interest: \$ 51,052.66

* The interest shown is estimated based on historical interest rates established under IRC §6621.
Interest will continue to accrue until the date paid in full (IRC §6601).

EXHIBIT 2

Keith L. Maris and Donna L. Maris

Revenue Agent - C. Rikke

**Computation of Balance Due
Tax Period 1997**

	Per Exam	Processed Amended Return Adjustments	Corrected per Processed Amended Return
Dividend income	\$1,813.00	\$0.00	\$1,813.00
Taxable IRA distribution	\$0.00	\$27,000.00	\$27,000.00
Schedule C business income, net	\$235,443.00	(\$235,443.00)	\$0.00
Capital gain	\$27,000.00	(\$27,000.00)	\$0.00
Net income subject to income tax	\$264,256.00	(\$235,443.00)	\$28,813.00
Exemptions	(\$6,042.00)	(\$9,858.00)	(\$15,900.00)
Standard Deduction	(\$6,900.00)	\$0.00	(\$6,900.00)
Self-employed adjusted gross income adjustment (1/2 of SE tax)	(\$7,208.00)	\$7,208.00	\$0.00
Taxable income	\$244,106.00	(\$238,093.00)	\$6,013.00
Income Tax	\$71,947.00	(\$71,043.00)	\$904.00
Self-employment tax*	\$14,415.00	(\$14,415.00)	\$0.00
Total tax liability	\$86,362.00	(\$85,458.00)	\$904.00
Total payments and credits	\$0.00	\$0.00	\$0.00
Balance due or overpayment of taxes	\$86,362.00	(\$85,458.00)	\$904.00
Penalties			
IRC§6651(a)(1) failure to pay - penalty rate 25%	\$21,590.50	(\$21,364.50)	\$226.00
IRC§6651(a)(2) failure to file - penalty rate 22.5%	\$17,272.40	(\$17,069.00)	\$203.40
Total Penalties	\$38,862.90	(\$38,433.50)	\$429.40
Total Tax and Penalties	\$125,224.90	(\$123,891.50)	\$1,333.40
		<i>Less: payments</i>	<i>(\$1,363.13)</i>
		<i>Add: interest to 03/09/2015</i>	<i>\$1,677.70</i>
Total Balance Due as of 03/09/2015			\$1,647.97

*** SELF-EMPLOYMENT TAX COMPUTATION**

1) Total income from Self-Employment	\$0	
2) Multiplied by 92.35% (rounded)	\$0	
3) Maximum earnings subject to Social Security Tax	\$61,200	
4) Multiply smaller of line 2 or line 3 by 12.4% (rounded)		\$0
5) Multiple line 2 by 2.9% (rounded)		\$0
Total Self-employment tax		\$0

Taxpayer: Keith L Maris and Donna L Maris

Revenue Agent: C. Rikke

1997 TAX YEAR INTEREST COMPUTATION

Tax	904.00
Penalties	429.40
Balance subject to interest	1,333.40

dates		days / period	days / year	rate	adjusted rate	Principle	Interest	balance
4/15/98	6/30/98	76	365	8%	0.016657534	1,333.40 \$	22.21 \$	1,355.61 \$
7/1/98	9/30/98	92	365	8%	0.020164384	\$ 1,355.61	\$ 27.34	\$ 1,382.95
10/1/98	12/31/98	92	365	8%	0.020164384	\$ 1,382.95	\$ 27.89	\$ 1,410.83
1/1/99	3/31/99	90	365	7%	0.017260274	\$ 1,410.83	\$ 24.35	\$ 1,435.18
4/1/99	6/30/99	91	365	8%	0.019945205	\$ 1,435.18	\$ 28.63	\$ 1,463.81
7/1/99	9/30/99	92	365	8%	0.020164384	\$ 1,463.81	\$ 29.52	\$ 1,493.33
10/1/99	12/31/99	92	365	8%	0.020164384	\$ 1,493.33	\$ 30.11	\$ 1,523.44
1/1/00	3/31/00	91	366	8%	0.01989071	\$ 1,523.44	\$ 30.30	\$ 1,553.74
4/1/00	6/30/00	91	366	9%	0.022377049	\$ 1,553.74	\$ 34.77	\$ 1,588.51
7/1/00	9/30/00	92	366	9%	0.022622951	\$ 1,588.51	\$ 35.94	\$ 1,624.44
10/1/00	12/31/00	92	366	9%	0.022622951	\$ 1,624.44	\$ 36.75	\$ 1,661.19
1/1/01	3/31/01	90	365	9%	0.022191781	\$ 1,661.19	\$ 36.86	\$ 1,698.06
4/1/01	6/30/01	91	365	8%	0.019945205	\$ 1,698.06	\$ 33.87	\$ 1,731.93
7/1/01	9/30/01	92	365	7%	0.017643836	\$ 1,731.93	\$ 30.56	\$ 1,762.49
10/1/01	12/31/01	92	365	7%	0.017643836	\$ 1,762.49	\$ 31.10	\$ 1,793.58
1/1/02	3/31/02	90	365	6%	0.014794521	\$ 1,793.58	\$ 26.54	\$ 1,820.12
4/1/02	6/30/02	91	365	6%	0.014958904	\$ 1,820.12	\$ 27.23	\$ 1,847.34
7/1/02	9/30/02	92	365	6%	0.015123288	\$ 1,847.34	\$ 27.94	\$ 1,875.28
10/1/02	12/31/02	92	365	6%	0.015123288	\$ 1,875.28	\$ 28.36	\$ 1,903.64
1/1/03	3/31/03	90	365	5%	0.012328767	\$ 1,903.64	\$ 23.47	\$ 1,927.11
4/1/03	6/30/03	91	365	5%	0.012465753	\$ 1,927.11	\$ 24.02	\$ 1,951.14
7/1/03	9/30/03	92	365	5%	0.01260274	\$ 1,951.14	\$ 24.59	\$ 1,975.73
10/1/03	12/31/03	92	365	4%	0.010082192	\$ 1,975.73	\$ 19.92	\$ 1,995.64
1/1/04	3/31/04	90	366	4%	0.009836066	\$ 1,995.64	\$ 19.63	\$ 2,015.27
4/1/04	6/30/04	91	366	5%	0.012431694	\$ 2,015.27	\$ 25.05	\$ 2,040.33
7/1/04	9/30/04	92	366	4%	0.010054645	\$ 2,040.33	\$ 20.51	\$ 2,060.84
10/1/04	12/31/04	92	366	5%	0.012568306	\$ 2,060.84	\$ 25.90	\$ 2,086.74
1/1/05	3/31/05	90	365	5%	0.012328767	\$ 2,086.74	\$ 25.73	\$ 2,112.47
4/1/05	6/30/05	91	365	6%	0.014958904	\$ 2,112.47	\$ 31.60	\$ 2,144.07
7/1/05	9/30/05	92	365	6%	0.015123288	\$ 2,144.07	\$ 32.43	\$ 2,176.50
10/1/05	12/31/05	92	365	7%	0.017643836	\$ 2,176.50	\$ 38.40	\$ 2,214.90
1/1/06	3/31/06	90	365	7%	0.017260274	\$ 2,214.90	\$ 38.23	\$ 2,253.13
4/1/06	6/30/06	91	365	7%	0.017452055	\$ 2,253.13	\$ 39.32	\$ 2,292.45
7/1/06	9/30/06	92	365	8%	0.020164384	\$ 2,292.45	\$ 46.23	\$ 2,338.67
10/1/06	12/31/06	92	365	8%	0.020164384	\$ 2,338.67	\$ 47.16	\$ 2,385.83
1/1/07	3/31/07	90	365	8%	0.019726027	\$ 2,385.83	\$ 47.06	\$ 2,432.90
4/1/07	4/15/07	15	365	8%	0.003287671	\$ 2,432.90	\$ 8.00	\$ 2,440.89
4/15/07	4/15/07	credit for payment				\$ (50.00)	\$ -	\$ 2,390.89
4/16/07	6/30/07	76	365	8%	0.016657534	\$ 2,390.89	\$ 39.83	\$ 2,430.72
7/1/07	9/30/07	92	365	8%	0.020164384	\$ 2,430.72	\$ 49.01	\$ 2,479.73
10/1/07	12/31/07	92	365	8%	0.020164384	\$ 2,479.73	\$ 50.00	\$ 2,529.74
1/1/08	3/31/08	90	366	7%	0.017213115	\$ 2,529.74	\$ 43.54	\$ 2,573.28
4/1/08	4/15/08	15	366	6%	0.002459016	\$ 2,573.28	\$ 6.33	\$ 2,579.61
4/15/08	4/15/08	credit for payment				\$ (580.13)	\$ -	\$ 1,999.48
4/16/08	6/30/08	76	366	7%	0.014535519	\$ 1,999.48	\$ 29.06	\$ 2,028.54
7/1/08	7/14/08	14	366	5%	0.001912568	\$ 2,028.54	\$ 3.88	\$ 2,032.42
7/14/08	7/14/08	credit for payment				\$ (733.00)	\$ -	\$ 1,299.42
7/15/08	9/30/08	78	366	5%	0.010655738	\$ 1,299.42	\$ 13.85	\$ 1,313.27
10/1/08	12/31/08	92	366	6%	0.015081967	\$ 1,313.27	\$ 19.81	\$ 1,333.08
1/1/09	3/31/09	90	365	5%	0.012328767	\$ 1,333.08	\$ 16.44	\$ 1,349.51

Taxpayer: Keith L Maris and Donna L Maris

Revenue Agent: C. Rikke

1997 TAX YEAR INTEREST COMPUTATION

Tax	904.00
Penalties	429.40
Balance subject to interest	1,333.40

dates		days / period	days / year	rate	adjusted rate	Principle	interest	balance
4/1/09	6/30/09	91	365	4%	0.009972603	\$ 1,349.51	\$ 13.46	\$ 1,362.97
7/1/09	9/30/09	92	365	4%	0.010082192	\$ 1,362.97	\$ 13.74	\$ 1,376.71
10/1/09	12/31/09	92	365	4%	0.010082192	\$ 1,376.71	\$ 13.88	\$ 1,390.59
1/1/10	3/31/10	90	365	4%	0.009863014	\$ 1,390.59	\$ 13.72	\$ 1,404.31
4/1/10	6/30/10	91	365	4%	0.009972603	\$ 1,404.31	\$ 14.00	\$ 1,418.31
7/1/10	9/30/10	92	365	4%	0.010082192	\$ 1,418.31	\$ 14.30	\$ 1,432.61
10/1/10	12/31/10	92	365	4%	0.010082192	\$ 1,432.61	\$ 14.44	\$ 1,447.05
1/1/11	3/31/11	90	365	3%	0.00739726	\$ 1,447.05	\$ 10.70	\$ 1,457.76
4/1/11	6/30/11	91	365	4%	0.009972603	\$ 1,457.76	\$ 14.54	\$ 1,472.30
7/1/11	9/30/11	92	365	4%	0.010082192	\$ 1,472.30	\$ 14.84	\$ 1,487.14
10/1/11	12/31/11	92	365	3%	0.007561644	\$ 1,487.14	\$ 11.25	\$ 1,498.39
1/1/12	3/31/12	90	366	3%	0.007377049	\$ 1,498.39	\$ 11.05	\$ 1,509.44
4/1/12	6/30/12	91	366	3%	0.007459016	\$ 1,509.44	\$ 11.26	\$ 1,520.70
7/1/12	9/30/12	92	366	3%	0.007540984	\$ 1,520.70	\$ 11.47	\$ 1,532.17
10/1/12	12/31/12	92	366	3%	0.007540984	\$ 1,532.17	\$ 11.55	\$ 1,543.72
1/1/13	3/31/13	90	365	3%	0.00739726	\$ 1,543.72	\$ 11.42	\$ 1,555.14
4/1/13	6/30/13	91	365	3%	0.007479452	\$ 1,555.14	\$ 11.63	\$ 1,566.77
7/1/13	9/30/13	92	365	3%	0.007561644	\$ 1,566.77	\$ 11.85	\$ 1,578.62
10/1/13	12/31/13	92	365	3%	0.007561644	\$ 1,578.62	\$ 11.94	\$ 1,590.55
1/1/14	3/31/14	90	365	3%	0.00739726	\$ 1,590.55	\$ 11.77	\$ 1,602.32
4/1/14	6/30/14	91	365	3%	0.007479452	\$ 1,602.32	\$ 11.98	\$ 1,614.31
7/1/14	9/30/14	92	365	3%	0.007561644	\$ 1,614.31	\$ 12.21	\$ 1,626.51
10/1/14	12/31/14	92	365	3%	0.007561644	\$ 1,626.51	\$ 12.30	\$ 1,638.81
1/1/15	3/9/15	68	365	3%	0.005589041	\$ 1,638.81	\$ 9.16	\$ 1,647.97
total interest:							\$ 1,677.70	

* The interest shown is estimated based on historical interest rates established under IRC§6621.
Interest will continue to accrue until the date paid in full (IRC§6601).

EXHIBIT 3

Keith L. Maris and Donna L. Maris

RA: C. Rikke

**Computation of Balance Due
Tax Period 2000**

	Original Submission	Exam Adjustments	Corrected Total per Jury Verdict
<u>Non-business income</u>			
Form W2 Wages - Burke and Associates	0.00	35,158.00	35,158.00
Form 1099 Interest - Wells Fargo Bank	0.00	86.00	86.00
Form 1099 Dividends - PFS Shareholder Services	0.00	222.00	222.00
Form 1099 Capital Gain Distribution - PFS Shareholder Services	0.00	716.00	716.00
Total non-business income	\$0.00	\$36,182.00	\$36,182.00
<u>Schedule C Business Income - Keith Maris Paint and Drywall</u>			
Form 1099 MISC - Burke & Associates	0.00	19,000.00	19,000.00
Form 1099 MISC - Martin Harris Construction	0.00	95,656.00	95,656.00
Form 1099 MISC - LDS Church	0.00	149,376.00	149,376.00
Total business income	\$0.00	\$264,032.00	\$264,032.00
<u>Schedule C Business Deductions - Keith Maris Paint and Drywall</u>			
Depreciation	0.00	0.00	(3,741.00)
Insurance	0.00	0.00	(2,792.00)
Office Expense	0.00	0.00	(129.00)
Rent or Lease (vehicles, machinery & equipment)	0.00	0.00	(4,898.00)
Taxes & Licenses	0.00	0.00	(850.00)
Utilities	0.00	0.00	(289.00)
Wages	0.00	0.00	(109,897.00)
Other Expenses	0.00	0.00	(25,431.00)
Cost of Goods Sold	0.00	0.00	(22,511.00)
Total business deductions	\$0.00	\$0.00	(\$170,538.00)
Net business income, subject to tax	\$0.00	\$264,032.00	\$93,494.00
Total income subject to tax (business & non-business)	\$0.00	\$300,214.00	\$129,676.00
<u>Deductions</u>			
Exemptions	0.00	0.00	(16,800.00)
Standard Deduction	0.00	(3,675.00)	(7,350.00)
Self-employed adjusted gross income adjustment (1/2 of SE tax)	0.00	(6,080.00)	(3,797.00)
Total deductions	\$0.00	(\$9,755.00)	(\$27,947.00)
Taxable Income	\$0.00	\$290,459.00	\$101,729.00
Income Tax	\$0.00	\$101,356.00	\$22,726.00
Child Tax Credit	\$0.00	\$0.00	(\$1,200.00)
Self-employment tax*	\$0.00	\$12,160.00	\$7,593.00
Total tax liability	\$0.00	\$113,516.00	\$29,119.00
Total payments and credits	\$0.00	\$0.00	\$0.00
Balance due or overpayment of taxes	\$0.00	\$113,516.00	\$29,119.00
Total Corrected Tax (Statutory Notice of Deficiency)			\$29,119.00
Add: IRC §6651 Failure-to-file penalty 22.5%			\$6,551.78
Add: IRC §6651 Failure-to-pay penalty 25%			\$7,279.75
Add: interest to 03/09/2015			\$42,895.72
Adjusted Balance Due as of 03/09/2015			\$85,846.25

Keith L Maris and Donna L Maris

RA: C. Rikke

**Computation of Balance Due
Tax Period 2000**

	Original Submission	Exam Adjustments	Corrected Total per Jury Verdict
* SELF-EMPLOYMENT TAX COMPUTATION			
1) Total income from Self-Employment	\$93,494		
2) Multiplied by 92.35% (rounded)	\$86,342		
3) Maximum earnings subject to Social Security Tax	\$76,200		
4) Social Security wages and tips from W-2	\$35,158		
5) Line 3 less line 4	\$41,042		
6) Multiply smaller of line 3 or line 4 by 12.4% (rounded)		\$5,089	
7) Multiple line 2 by 2.9% (rounded)		\$2,504	
Total Self-employment tax		<u>\$7,593</u>	

Form 4549-A (Rev. March 2013)	Department of the Treasury-Internal Revenue Service Income Tax Examination Changes (Unagreed and Excepted Agreed)	Page <u>1</u> of <u>2</u>	
Name and Address of Taxpayer Keith L Maris and Donna L Maris 7089 Mountain Moss Drive Las Vegas NV 89147-3814		Taxpayer Identification Number	Return Form No.: 1040
Person with whom examination changes were discussed		Name and Title	
1. Adjustments to income	Period End 12/31/2000	Period End	Period End
a. Wages- Burke & Associates b. Taxable Interest - Wells Fargo c. Ordinary Dividends - PFS Shareholder Services d. Capital Gain Distribution - PFS Shareholder Services e. Sch C Gross Receipts - Keith Maris Paint & Drywall f. Sch C Expenses - Keith Maris Paint & Drywall g. Exemptions h. Standard Deduction i. Self-employed adjusted gross income adjustment (1/2 SE tax) j. k. l. m. n. o. p.	35,158.00 86.00 222.00 716.00 264,032.00 (170,538.00) (16,800.00) (7,350.00) (3,797.00)		
2. Total Adjustments	101,729.00		
3. Taxable Income Per Return or as Previously Adjusted	0.00		
4. Corrected Taxable Income Tax Method Filing Status	101,729.00 TAX TABLE Married Joint		
5. Tax	22,726.00		
6. Additional Taxes / Alternative Minimum Tax	0.00		
7. Corrected Tax Liability	22,726.00		
8. Less a. Child Tax Credit Credits b. c. d.	(1,200.00)		
9. Balance (Line 7 less Lines 8a through 8d)	21,526.00		
10. Plus a. Self Employment Tax Other b. Taxes c. d.	7,593.00		
11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)	29,119.00		
12. Total Tax Shown on Return or as Previously Adjusted	0.00		
13. Adjustments to a. b. c.			
14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)	29,119.00		
15. Adjustments to Prepayment Credits - Increase (Decrease)			
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)	29,119.00		

Form 4549-A (Rev. March 2013)	Department of the Treasury-Internal Revenue Service Income Tax Examination Changes (Unagreed and Excepted Agreed)		Page <u>2</u> of <u>2</u>	
Name of Taxpayer Keith L. Maris		Taxpayer Identification Number		Return Form No.:
		Period End 12/31/2001	Period End	Period End
17. Penalties/ Code Sections a. Delinquency - IRC 6651 (a) (1) b. Delinquency - IRC 6651 (a) (2) c. d. e. f. g. h. i. j. k. l. m. n.		6,551.78 7,279.75		
18. Total Penalties		13,831.53		
Underpayment attributable to negligence (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.				
Underpayment attributable to fraud (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.				
Underpayment attributable to Tax Motivated Transactions (TMT). Interest will accrue and be assessed at 120% of underpayment rate in accordance with IRC 6621(c).				
19. Summary of Taxes, Penalties and Interest: a. Balance due or (Overpayment) Taxes - (Line 16, Page 1) b. Penalties (Line 18) - computed to 03/09/2015 c. Interest (IRC § 6601) - computed to 03/09/2015 d. TMT Interest - computed to (on TMT underpayment) e. Amount due or refund - (sum of Lines a, b, c and d)		29,119.00 13,831.53 42,895.72 0.00 85,846.25		
Other Information				

Examiner's Signature: Name Christina Rikke	Employee ID: 0519422	Office: Las Vegas, NV	Date: 03/18/2015
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The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Name Of Taxpayer:	Keith L & Donna L Maris	03/18/2015
Identification Number:	Total	16.00.00

2000 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$ 2,800.00 by the total number of exemptions claimed on Form 1040, line 6e	16,800.00
2. Adjusted Gross Income	125,879.00
3. Limitation based on Filing Status	193,400.00
4. Subtract line 3 from line 2	0.00
5. Divide line 4 by \$2,500 (\$1,250 if married filing separate)	0.00
6. Multiply line 5 by 2% and enter the result as a decimal	0.00
7. Multiply line 1 by line 6	0.00
8. Deduction for exemptions (Subtract line 7 from line 1)	16,800.00

Note: If Line 4 is more than \$122,500. or (\$61,250. if married filing separately), a deduction for exemptions cannot be taken.

Name of Taxpayer:	Keith L & Donna L Maris	03/18/2015
Identification Number:	----	Total 16.00.00

2000 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary
Keith L Maris

0205

1. Self-employment income	93,494.00
2. Multiply line 1 by 92.35%	86,341.71
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	86,341.71
6. Maximum earnings subject to social security	76,200.00
7. Social Security wages and tips from W-2	35,158.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	35,158.00
10. Line 6 less line 9	41,042.00
11. Multiply the smaller of line 5 or 10 by 12.40%	5,089.21
12. Multiply line 5 by 2.90%	2,503.91
13. Self-Employment Tax (sum of lines 11 and 12)	7,593.12

Secondary
Donna L Maris

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	76,200.00
7. Social Security wages and tips from W-2	0.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	0.00
10. Line 6 less line 9	0.00
11. Multiply the smaller of line 5 or 10 by 12.40%	0.00
12. Multiply line 5 by 2.90%	0.00
13. Self-Employment Tax (sum of lines 11 and 12)	0.00

Form 886-A (REV JANUARY 1994)	EXPLANATION OF ITEMS	SCHEDULE NO. OR EXHIBIT
NAME OF TAXPAYER Maris, Keith & Donna		YEAR/PERIOD ENDED 2000

2000 Explanation of Items**Self-employed adjusted gross income adjustment (1/2 of SE tax)**

IRC§164(f) allows for a deduction of one-half of self employment tax.

Self employment tax was adjusted for the taxable year ended December 31, 2000. Consequently, the deduction for one-half of self employment tax was recalculated as follows:

Self-employment tax per exam	\$7,593
X	50%
Total deduction allowed for 1/2 of SE tax	\$3,797

Failure-to-File Penalty

A failure to file penalty applies to taxpayers who fail to file a tax return by the required due date (IRC6651(a)(1)). The penalty rate is 5% per month up to a maximum of 25% (5 months), computed on the amount of unpaid tax.

The failure to file penalty is reduced by .5 percent for months when both the failure to file and the failure to pay penalties are applicable. (IRC§6651(c)). In this situation, the maximum failure to file penalty is 22.5% (4.5% for 5 months).

The income tax return for the tax period ended December 31, 2000 was due on April 15, 2001.

The income tax return for the tax period ended December 31, 2000 was filed on September 4, 2002.

Maris failed to timely file an income tax return for the tax period ended December 31, 2000. The delinquency was greater than 5 months. Consequently, the maximum failure to file penalty is applied.

Total tax per return (as adjusted in exam)	\$29,119
	<u>x22.5%</u>
IRC§6651 failure-to-pay penalty	\$6,551.78

Failure-to-Pay Tax Penalty

IRC§6651 imposes a penalty on taxpayers who fail to timely pay tax shown on a return.

The penalty is one-half of 1% for each month or a fraction thereof to a maximum of 25% computed on the amount of tax shown on the return.

The 2000 assessments remain unpaid to date. The maximum failure-to-pay penalty has been assessed as follows:

Total tax per return (as adjusted in exam)	\$29,119
	<u>x25%</u>
IRC§6651 failure-to-pay penalty	\$7,279.75

Name Of Taxpayer: Keith L & Donna L Maris

03/18/2015

Identification Number:

Total

16.00.00

2000 TAX YEAR INTEREST COMPUTATION

Interest computed to

03/09/2015

Total Tax Deficiency

\$29,119.00

Plus Penalties*

Failure to File / Failure to Pay - IRC 6651	\$13,831.53
Accuracy Related Penalty - IRC 6662	\$0.00
Accuracy Related Penalty - IRC 6662A	\$0.00
Civil Fraud - IRC 6663	\$0.00
Manually Computed Penalty	\$0.00

Total Penalties Subject to Interest

\$13,831.53

Tax Deficiency and Penalties Subject to Interest

\$42,950.53

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2001--06/30/2001	76	8%	\$721.36
Compound	07/01/2001--12/31/2001	184	7%	\$1,568.44
Compound	01/01/2002--12/31/2002	365	6%	\$2,797.27
Compound	01/01/2003--09/30/2003	273	5%	\$1,830.36
Compound	10/01/2003--12/31/2003	92	4%	\$505.29
Compound	01/01/2004--03/31/2004	91	4%	\$503.45
Compound	04/01/2004--06/30/2004	91	5%	\$636.39
Compound	07/01/2004--09/30/2004	92	4%	\$520.53
Compound	10/01/2004--12/31/2004	92	5%	\$658.06
Compound	01/01/2005--03/31/2005	90	5%	\$653.60
Compound	04/01/2005--09/30/2005	183	6%	\$1,628.99
Compound	10/01/2005--12/31/2005	92	7%	\$978.47
Compound	01/01/2006--06/30/2006	181	7%	\$1,976.16
Compound	07/01/2006--12/31/2006	184	8%	\$2,383.68
Compound	01/01/2007--12/31/2007	365	8%	\$5,022.69
Compound	01/01/2008--03/31/2008	91	7%	\$1,146.96
Compound	04/01/2008--06/30/2008	91	6%	\$999.14
Compound	07/01/2008--09/30/2008	92	5%	\$853.42
Compound	10/01/2008--12/31/2008	92	6%	\$1,038.35
Compound	01/01/2009--03/31/2009	90	5%	\$860.52
Compound	04/01/2009--12/31/2009	275	4%	\$2,148.73
Compound	01/01/2010--12/31/2010	365	4%	\$2,953.82
Compound	01/01/2011--03/31/2011	90	3%	\$559.32
Compound	04/01/2011--09/30/2011	183	4%	\$1,537.35
Compound	10/01/2011--12/31/2011	92	3%	\$587.71
Compound	01/01/2012--12/31/2012	366	3%	\$2,375.98
Compound	01/01/2013--12/31/2013	365	3%	\$2,448.34
Compound	01/01/2014--12/31/2014	365	3%	\$2,522.90
Compound	01/01/2015--03/09/2015	68	3%	\$478.44

Name Of Taxpayer: Keith L & Donna L Maris

03/18/2015

Identification Number: -----

Total

16.00.00

2000 TAX YEAR INTEREST COMPUTATION

Interest computed to

03/09/2015

Type	Effective Dates	Days	Rate	Interest
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Total Interest

\$42,895.72

Interest on penalties is computed from the due date of the return (including extensions) until the date of payment. The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full.

EXHIBIT 4

Keith L Maris and Donna L Maris

RA: C. Rikke

**Computation of Balance Due
Tax Period 2001**

	Original Submission	Exam Adjustments	Corrected Total per Jury Verdict
<u>Non-business income</u>			
Form W2 Wages - Burke and Associates	\$0.00	\$32,073.00	\$32,073.00
Form W2 Wages - Castaways Plumbing	\$0.00	\$889.00	\$889.00
Form 1099 Dividends - Primerica	\$0.00	\$46.00	\$46.00
Form 1099G Unemployment Compensation - State of NV	\$0.00	\$982.00	\$982.00
<i>Total non-business income</i>	<u>\$0.00</u>	<u>\$33,990.00</u>	<u>\$33,990.00</u>
<u>Schedule C Business Income - Keith Maris Paint and Drywall</u>			
Form 1099 MISC - Burke & Associates	\$0.00	\$10,870.00	\$10,870.00
Form 1099 MISC - Martin Harris Construction	\$0.00	\$104,090.00	\$104,090.00
Form 1099 MISC - LDS Church	\$0.00	\$30,649.00	\$30,649.00
<i>Total business income</i>	<u>\$0.00</u>	<u>\$145,609.00</u>	<u>\$145,609.00</u>
<u>Schedule C Business Deductions - Keith Maris Paint and Dryw:</u>			
Insurance	0.00	0.00	(2,792.00)
Rent or Lease (vehicles, machinery & equipment)	0.00	0.00	(2,536.00)
Utilities	0.00	0.00	(441.00)
Wages	0.00	0.00	(12,844.00)
Other Expenses	0.00	0.00	(5,919.00)
Cost of Goods Sold	0.00	0.00	(12,467.00)
<i>Total business deductions</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$36,999.00)</u>
Net business income, subject to tax	<u>\$0.00</u>	<u>\$145,609.00</u>	<u>\$108,610.00</u>
Total income subject to tax (business & non-business)	<u>\$0.00</u>	<u>\$179,599.00</u>	<u>\$142,600.00</u>
<u>Deductions</u>			
Exemptions	\$0.00	\$0.00	(\$17,400.00)
Standard Deduction	\$0.00	(\$3,800.00)	(\$7,600.00)
Self-employed adjusted gross income adjustment (1/2 of SE tax)	\$0.00	(\$4,891.00)	(\$4,396.00)
Total deductions	<u>\$0.00</u>	<u>(\$8,691.00)</u>	<u>(\$29,396.00)</u>
Taxable Income	<u>\$0.00</u>	<u>\$170,908.00</u>	<u>\$113,204.00</u>
Income Tax	\$0.00	\$52,846.00	\$25,600.00
Alternative Minimum Tax	\$0.00	\$0.00	\$0.00
Child Tax Credit	\$0.00	\$0.00	(\$950.00)
Rate Reduction Credit	\$0.00	(\$300.00)	(\$600.00)
Self-employment tax*	\$0.00	\$9,782.00	\$8,791.00
Total tax liability	<u>\$0.00</u>	<u>\$62,328.00</u>	<u>\$32,841.00</u>
Total payments and credits	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Balance due or overpayment of taxes	<u>\$0.00</u>	<u>\$62,328.00</u>	<u>\$32,841.00</u>
Total Corrected Tax (Statutory Notice of Deficiency)			\$32,841.00
Add: IRC §6651 Failure-to-file penalty 21.45%			\$7,044.41
Add: IRC §6651 Failure-to-pay penalty 25%			\$8,210.25
Less: payments			(\$1,359.00)
Add: interest to 03/09/2015			\$40,392.44
Balance Due as of 03/09/2015			\$87,129.10

Keith L Maris and Donna L Maris

RA. C. Rikke

**Computation of Balance Due
Tax Period 2001**

	Original Submission	Exam Adjustments	Corrected Total per Jury Verdict
* SELF-EMPLOYMENT TAX COMPUTATION			
1) Total income from Self-Employment	\$108,610		
2) Multiplied by 92.35% (rounded)	\$100,301		
3) Maximum earnings subject to Social Security Tax	\$80,400		
4) Social Security wages and tips from W-2	\$32,962		
5) Line 3 less line 4	\$47,438		
6) Multiply smaller of line 3 or line 4 by 12.4% (rounded)		\$5,882	
7) Multiple line 2 by 2.9% (rounded)		\$2,909	
Total Self-employment tax		\$8,791	

Form 4549-A (Rev. March 2013)	Department of the Treasury-Internal Revenue Service Income Tax Examination Changes (Unagreed and Excepted Agreed)	Page <u>1</u> of <u>2</u>	
Name and Address of Taxpayer Keith L. Maris and Donna L. Maris 7089 Mountain Moss Drive Las Vegas NV 89147-3814		Taxpayer Identification Number	Return Form No.: 1040
Person with whom examination changes were discussed		Name and Title:	
1. Adjustments to Income	Period End 12/31/2001	Period End	Period End
a. W2 Wages- Burke & Associates b. W2 Wages - Castaways Plumbing c. Ordinary Dividends- Primerica d. Unemployment Compensation - State of Nevada e. Schedule C Gross Receipts - Keith Maris Paint & Drywall f. Schedule C Expenses - Keith Maris Paint & Drywall g. Standard Deduction h. Exemptions i. Self-employed adjusted gross income adjustment (1/2 SE tax) j. k. l. m. n. o. p.	32,073.00 889.00 46.00 982.00 145,609.00 (36,999.00) (7,600.00) (17,400.00) (4,396.00)		
2. Total Adjustments	113,204.00		
3. Taxable Income Per Return or as Previously Adjusted	0.00		
4. Corrected Taxable Income Tax Method Filing Status	113,204.00 TAX TABLE Married Joint		
5. Tax	25,600.00		
6. Additional Taxes / Alternative Minimum Tax	0.00		
7. Corrected Tax Liability	25,600.00		
8. Less a. Rate Reduction Credit Credits b. Child Tax Credit c. d.	(600.00) (950.00)		
9. Balance (Line 7 less Lines 8a through 8d)	25,250.00		
10. Plus a. Self Employment Tax Other b. Taxes c. d.	8,791.00		
11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)	32,841.00		
12. Total Tax Shown on Return or as Previously Adjusted	0.00		
13. Adjustments to: a. b. c.			
14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)	32,841.00		
15. Adjustments to Prepayment Credits - Increase (Decrease)			
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)	32,841.00		

Form 4549-A (Rev. March 2013)	Department of the Treasury-Internal Revenue Service Income Tax Examination Changes (Unagreed and Excepted Agreed)	Page <u>2</u> of <u>2</u>
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Name of Taxpayer Keith L. Maris & Donna L. Maris	Taxpayer Identification Number	Return Form No.:
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	Period End 12/31/2001	Period End	Period End
17. Penalties/ Code Sections			
a. Delinquency - IRC 6651 (a) (1)	7,044.41		
b. Delinquency - IRC 6651 (a) (2)	8,210.25		
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties	15,254.66		
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed			
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed			
Underpayment attributable to Tax Motivated Transactions (TMT). Interest will accrue and be assessed at 120% of underpayment rate in accordance with IRC 6621(c).			
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	32,841.00		
b. Penalties (Line 18) - computed to 03/09/2015	15,254.66		
c. Interest (IRC § 6601) - computed to 03/09/2015	40,392.44		
d. TMT Interest - computed to (on TMT underpayment)	0.00		
e. Amount due or refund - (sum of Lines a, b, c and d)	\$88,488.10		

Other Information

* Balance due after subsequent payment

Balance Due \$88,488.10
 Less: payment made (\$1,359.00)
 Balance Due as of 3/09/15 \$87,129.10

Examiner's Signature: Name Christina Rikke	Employee ID: 0519422	Office: Las Vegas, NV	Date: 03/18/2015
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The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Name of Taxpayer:	Keith L & Donna L Maris	03/18/2015
Identification Number:	Total	16.00.00

2001 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary
Keith L Maris

1. Self-employment income	108,610.00
2. Multiply line 1 by 92.35%	100,301.34
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	100,301.34
6. Maximum earnings subject to social security	80,400.00
7. Social Security wages and tips from W-2	32,962.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	32,962.00
10. Line 6 less line 9	47,438.00
11. Multiply the smaller of line 5 or 10 by 12.40%	5,882.31
12. Multiply line 5 by 2.90%	2,908.74
13. Self-Employment Tax (sum of lines 11 and 12)	8,791.05

Secondary
Donna L Maris

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm Optional Method Income	0.00
4. Non Farm Optional Method Income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	80,400.00
7. Social Security wages and tips from W-2	0.00
8. Unreported tips from Form 4137	0.00
9. Sum of lines 7 and 8	0.00
10. Line 6 less line 9	0.00
11. Multiply the smaller of line 5 or 10 by 12.40%	0.00
12. Multiply line 5 by 2.90%	0.00
13. Self-Employment Tax (sum of lines 11 and 12)	0.00

Form 886-A (REV JANUARY 1994)	EXPLANATION OF ITEMS	SCHEDULE NO. OR EXHIBIT
NAME OF TAXPAYER Maris, Keith and Donna		YEAR/PERIOD ENDED 2001

2001 Explanation of Adjustments**Self-employed adjusted gross income adjustment (1/2 of SE tax)**

IRC§164(f) allows for a deduction of one-half of self employment tax.

Self employment tax was adjusted for the taxable year ended December 31, 2001. Consequently, the deduction for one-half of self employment tax was recalculated as follows:

Self-employment tax per exam	\$8,791
X	50%
Total deduction allowed for 1/2 of SE tax	\$4,396

Failure-to-File Penalty

A failure to file penalty applies to taxpayers who fail to file a tax return by the required due date (IRC6651(a)(1)). The penalty rate is 5% per month up to a maximum of 25% (5 months), computed on the amount of unpaid tax.

The failure to file penalty is reduced by .5 percent for months when both the failure to file and the failure to pay penalties are applicable. (IRC§6651(c)). In this situation, the maximum failure to file penalty is 22.5% (4.5% for 5 months).

The income tax return for the tax period ended December 31, 2001 was due on April 15, 2002.

The income tax return for the tax period ended December 31, 2001 was filed on September 9, 2002.

The Maris's failed to timely file their income tax return for the tax period ended December 31, 2001. Consequently, the failure to file penalty is applied.

	<u>Month 1</u>	<u>Month 2</u>	<u>Month 3</u>	<u>Month 4</u>	<u>*Mo/ 5</u>	<u>Total Penalty</u>
	5/16/02	6/16/02	7/16/02	8/16/02	9/9/02	
Tax Due	\$32,841	\$32,841	\$32,841	\$32,841	\$32,841	
Percentage	4.50%	4.50%	4.50%	4.50%	3.45%	
Failure to File Penalty	1,477.85	1,477.85	1,477.85	1,477.85	1,133.01	\$7,044.41

***Month 5**

Max Percentage (30 days)	4.50%
Percentage Per Day	0.15%
# of days delinquent	23
Failure to file % for month	3.45%

Form 886-A (REV JANUARY 1994)	EXPLANATION OF ITEMS	SCHEDULE NO. OR EXHIBIT
NAME OF TAXPAYER Maris, Keith and Donna		YEAR/PERIOD ENDED 2001

Failure-to-Pay Tax Penalty

IRC§6651 imposes a penalty on taxpayers who fail to timely pay tax shown on a return.

The penalty is one-half of 1% for each month or a fraction thereof to a maximum of 25% computed on the amount of tax shown on the return.

The 2001 assessments remain unpaid to date. The maximum failure-to-pay penalty has been assessed as follows:

Total tax per return (as adjusted)	\$32,841
	<u>x25%</u>
IRC§6651 failure-to-pay penalty	\$8,210.25

Name Of Taxpayer:	Keith L & Donna L Maris	03/18/2015
Identification Number:	Total	16.00.00

2001 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$ 2,900.00 by the total number of exemptions claimed on Form 1040, line 6e	17,400.00
2. Adjusted Gross Income	138,204.00
3. Limitation based on Filing Status	199,450.00
4. Subtract line 3 from line 2	0.00
5. Divide line 4 by \$2,500 (\$1,250 if married filing separate)	0.00
6. Multiply line 5 by 2% and enter the result as a decimal	0.00
7. Multiply line 1 by line 6	0.00
8. Deduction for exemptions (Subtract line 7 from line 1)	17,400.00

Note: If Line 4 is more than \$122,500. or (\$61,250. if married filing separately), a deduction for exemptions cannot be taken.

Name Of Taxpayer:	Keith L & Donna L Maris	03/18/2015
Identification Number:	Total	16 00 00

200112 - Rate Reduction Credit Worksheet

1. Taxable Income	113,204.00
2. Enter the amount shown below for filing status	12,000.00
• Single or married filing separately - \$6,000	
• Head of Household - \$10,000	
• Married filing jointly or qualifying widow(er) - \$12,000	
3. Is the amount on line 1 less than the amount on line 2	600.00
No - \$300 if single or married filing separately; \$500 if head of household; \$600 if married filing jointly or qualifying widow(er)	
Yes - Multiply the amount on line 1 by .05	
4. Amount of tax before allowable credits	25,600.00
5. Total credits (not including the Rate Reduction Credit)	0.00
6. Subtract line 5 from line 4	25,600.00
7. Smaller of line 3 or line 6	600.00
8. Amount of advanced payment received	0.00
9. Rate reduction credit allowed	600.00

Form 886-A (Rev. January 1994)886-A	EXPLANATION OF ITEMS	Schedule number or exhibit
Name of Taxpayer Keith L & Donna L Maris	Taxpayer Identification Number	Year/Period Ended 2001

Statutory-SE AGI Adjustment

Tax Period	Per Return	Per Exam	Adjustment
2001	\$0.00	\$4,396.00	(\$4,396.00)

Your self-employment tax has changed as a result of adjustments made to your net earnings from self-employment as shown in this report. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

Statutory-Rate Reduction Credit

Tax Period	Per Return	Per Exam	Adjustment
2001	\$0.00	\$600.00	(\$600.00)

Since we have adjusted your tax, we have recomputed the amount of your rate reduction credit.

Statutory-Standard Deduction

Tax Period	Per Return	Per Exam	Adjustment
2001	\$0.00	\$7,600.00	(\$7,600.00)

We have adjusted your standard deduction because of changes to your filing status.

Statutory-Self Employment Tax

Tax Period	Per Return	Per Exam	Adjustment
2001	\$0.00	\$8,791.00	\$8,791.00

We have adjusted your self-employment tax due to a change in your net earnings from self-employment.

Taxpayer: Keith L Maris and Donna L Maris

Revenue Agent: C. Rikke

2001 TAX YEAR INTEREST COMPUTATION

Tax	32,841.00
Penalties	15,254.66
Balance subject to interest	48,095.66

	dates	days / period	days / year	rate	adjusted rate	Principle	interest	balance	
	4/15/02	6/30/02	76	365	6%	0.012493151	\$ 48,095.66	\$ 600.87	\$ 48,696.53
	7/1/02	9/30/02	92	365	6%	0.015123288	\$ 48,696.53	\$ 736.45	\$ 49,432.98
	10/1/02	12/31/02	92	365	6%	0.015123288	\$ 49,432.98	\$ 747.59	\$ 50,180.57
	1/1/03	3/31/03	90	365	5%	0.012328767	\$ 50,180.57	\$ 618.66	\$ 50,799.23
	4/1/03	6/30/03	91	365	5%	0.012465753	\$ 50,799.23	\$ 633.25	\$ 51,432.48
	7/1/03	9/30/03	92	365	5%	0.01260274	\$ 51,432.48	\$ 648.19	\$ 52,080.67
	10/1/03	12/31/03	92	365	4%	0.010082192	\$ 52,080.67	\$ 525.09	\$ 52,605.76
	1/1/04	3/31/04	90	366	4%	0.009836066	\$ 52,605.76	\$ 517.43	\$ 53,123.19
	4/1/04	6/30/04	91	366	5%	0.012431694	\$ 53,123.19	\$ 660.41	\$ 53,783.60
	7/1/04	9/30/04	92	366	4%	0.010054645	\$ 53,783.60	\$ 540.78	\$ 54,324.38
	10/1/04	12/31/04	92	366	5%	0.012568306	\$ 54,324.38	\$ 682.77	\$ 55,007.15
	1/1/05	3/31/05	90	365	5%	0.012328767	\$ 55,007.15	\$ 678.17	\$ 55,685.32
	4/1/05	4/15/05	15	365	6%	0.002465753	\$ 55,685.32	\$ 137.31	\$ 55,822.62
	4/15/05	4/15/05	credit for payment			\$ (1,359.00)	\$ -	\$ 54,463.62	
	4/16/05	6/30/05	76	365	6%	0.012493151	\$ 54,463.62	\$ 680.42	\$ 55,144.04
	7/1/05	9/30/05	92	365	6%	0.015123288	\$ 55,144.04	\$ 833.96	\$ 55,978.00
	10/1/05	12/31/05	92	365	7%	0.017643836	\$ 55,978.00	\$ 987.67	\$ 56,965.67
	1/1/06	3/31/06	90	365	7%	0.017260274	\$ 56,965.67	\$ 983.24	\$ 57,948.91
	4/1/06	6/30/06	91	365	7%	0.017452055	\$ 57,948.91	\$ 1,011.33	\$ 58,960.24
	7/1/06	9/30/06	92	365	8%	0.020164384	\$ 58,960.24	\$ 1,188.90	\$ 60,149.14
	10/1/06	12/31/06	92	365	8%	0.020164384	\$ 60,149.14	\$ 1,212.87	\$ 61,362.01
	1/1/07	3/31/07	90	365	8%	0.019726027	\$ 61,362.01	\$ 1,210.43	\$ 62,572.44
	4/1/07	6/30/07	91	365	8%	0.019945205	\$ 62,572.44	\$ 1,248.02	\$ 63,820.46
	7/1/07	9/30/07	92	365	8%	0.020164384	\$ 63,820.46	\$ 1,286.90	\$ 65,107.36
	10/1/07	12/31/07	92	365	8%	0.020164384	\$ 65,107.36	\$ 1,312.85	\$ 66,420.21
	1/1/08	3/31/08	90	366	7%	0.017213115	\$ 66,420.21	\$ 1,143.30	\$ 67,563.51
	4/1/08	6/30/08	91	366	6%	0.014918033	\$ 67,563.51	\$ 1,007.91	\$ 68,571.42
	7/1/08	9/30/08	92	366	5%	0.012568306	\$ 68,571.42	\$ 861.83	\$ 69,433.25
	10/1/08	12/31/08	92	366	6%	0.015081967	\$ 69,433.25	\$ 1,047.19	\$ 70,480.44
	1/1/09	3/31/09	90	365	5%	0.012328767	\$ 70,480.44	\$ 868.94	\$ 71,349.37
	4/1/09	6/30/09	91	365	4%	0.009972603	\$ 71,349.37	\$ 711.54	\$ 72,060.91
	7/1/09	9/30/09	92	365	4%	0.010082192	\$ 72,060.91	\$ 726.53	\$ 72,787.44
	10/1/09	12/31/09	92	365	4%	0.010082192	\$ 72,787.44	\$ 733.86	\$ 73,521.30
	1/1/10	3/31/10	90	365	4%	0.009863014	\$ 73,521.30	\$ 725.14	\$ 74,246.44
	4/1/10	6/30/10	91	365	4%	0.009972603	\$ 74,246.44	\$ 740.43	\$ 74,986.87
	7/1/10	9/30/10	92	365	4%	0.010082192	\$ 74,986.87	\$ 756.03	\$ 75,742.90
	10/1/10	12/31/10	92	365	4%	0.010082192	\$ 75,742.90	\$ 763.65	\$ 76,506.56
	1/1/11	3/31/11	90	365	3%	0.00739726	\$ 76,506.56	\$ 565.94	\$ 77,072.50
	4/1/11	6/30/11	91	365	4%	0.009972603	\$ 77,072.50	\$ 768.61	\$ 77,841.11
	7/1/11	9/30/11	92	365	4%	0.010082192	\$ 77,841.11	\$ 784.81	\$ 78,625.92
	10/1/11	12/31/11	92	365	3%	0.007561644	\$ 78,625.92	\$ 594.54	\$ 79,220.46
	1/1/12	3/31/12	90	366	3%	0.007377049	\$ 79,220.46	\$ 584.41	\$ 79,804.88
	4/1/12	6/30/12	91	366	3%	0.007459016	\$ 79,804.88	\$ 595.27	\$ 80,400.14
	7/1/12	9/30/12	92	366	3%	0.007540984	\$ 80,400.14	\$ 606.30	\$ 81,006.44
	10/1/12	12/31/12	92	366	3%	0.007540984	\$ 81,006.44	\$ 610.87	\$ 81,617.31
	1/1/13	3/31/13	90	365	3%	0.00739726	\$ 81,617.31	\$ 603.74	\$ 82,221.05
	4/1/13	6/30/13	91	365	3%	0.007479452	\$ 82,221.05	\$ 614.97	\$ 82,836.02
	7/1/13	9/30/13	92	365	3%	0.007561644	\$ 82,836.02	\$ 626.38	\$ 83,462.39
	10/1/13	12/31/13	92	365	3%	0.007561644	\$ 83,462.39	\$ 631.11	\$ 84,093.51
	1/1/14	3/31/14	90	365	3%	0.00739726	\$ 84,093.51	\$ 622.06	\$ 84,715.57

Taxpayer: Keith L Maris and Donna L Maris

Revenue Agent: C. Rikke

2001 TAX YEAR INTEREST COMPUTATION

Tax	32,841.00
Penalties	<u>15,254.66</u>
Balance subject to interest	48,095.66

dates		days / period	days / year	rate	adjusted rate	Principle	interest	balance
4/1/14	6/30/14	91	365	3%	0.007479452	\$ 84,715.57	\$ 633.63	\$ 85,349.20
7/1/14	9/30/14	92	365	3%	0.007561644	\$ 85,349.20	\$ 645.38	\$ 85,994.58
10/1/14	12/31/14	92	365	3%	0.007561644	\$ 85,994.58	\$ 650.26	\$ 86,644.84
1/1/15	3/9/15	68	365	3%	0.005589041	\$ 86,644.84	\$ 484.26	\$ 87,129.10
total interest:							<u>\$ 40,392.44</u>	